

APPENDIX B

APPENDIX "B"

LISTING OF DOCUMENTS CONSIDERED BY BRUCE G. DUBINSKY, MST, CPA, CVA, CFE, CFF, CFFA

I have considered the pleadings in this case, as well as documents and other information produced by the parties to this case and gathered during my research. Accordingly, my report contains various footnote references and discussion of documents specifically relied upon by me in issuing my expert opinions in this case. In addition to the documents cited in my report, the following documents were considered by me in issuing my expert opinions in this report. Documents identified / named below are to be considered inclusive of any and all exhibits to the particular document.

DOCUMENTS

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2.	Alex Altman, <i>A Brief History of Ponzi Schemes</i> , Time (Dec. 15, 2008) http://www.time.com/time/business/article/0,8599,1866680,00.html .
3.	Bala Arshanapalli, Frank Fabozzi, Lorne N. Switzer, Guillaume Gosselin, <i>New Evidence on the Market Impact of Convertible Bond Issues in the U.S.</i> (Jan. 2004).
4.	Frank J. Fabozzi, Jinlin Liu, & Lorne N. Switzer, <i>Market Efficiency & Returns from Convertible Bond Hedging & Arbitrage Strategies</i> , The J. of Alternative Investments (Winter 2009).
5.	Jacob Bunge, <i>Trading Firm, Built on Madoff Platform, Closes Doors</i> , Wall St. J. (Oct. 7, 2011) http://online.wsj.com/article/SB10001424052970203388804576617230200603402.html .
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8.	Association of Certified Fraud Examiners, Fraud Examiners Manual (Association of Certified Fraud Examiners 2009).
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15.	Michael Simmons, Securities Operations; A Guide to Trade and Position Management (John Wiley & Sons, Ltd, 2002)
16.	Shannon P. Pratt, Robert F. Reilly, & Robert P. Schweihs, Valuing a Business 311 (McGraw-Hill 4th ed. 2000).
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19.	11 U.S.C. § 548 (2010).
20.	11 U.S.C. § 548 (a)(1)(B)(1) (2010).
21.	11 U.S.C. § 548(a)(1)(B)(2) (2010).
22.	11 U.S.C. § 548(a)(1)(B)(III) (2010).
23.	17 C.F.R. § 210.2-01(b)(c).
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25.	8 NYCRR § 29.10a(5)
26.	Code of Professional Conduct, ET § 101 (Am. Inst. of Certified Pub. Accountants 1988) Professional Standards, Auditing Section 220.03
27.	Fed. R. Bankr. P. 9037
28.	Investment Advisers Act § 203(b)(3).
29.	Investment Advisers Act Rule §§ 203-1 & 203(b).
30.	SEC Rule 17a-5, 17 C.F.R. 240.17a5.
31.	The Securities Exchange Act of 1934, 15 U.S.C. § 80-b-3 (2010); [44 FR 21008, Apr. 9, 1979]
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33.	SIPA 15 U.S.C. 78fff-3
34.	Treas. Reg. § 20.203191b; Rev. Rul. 59-60, 1959-1 C.B. 41.

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51.	Frontline Transcript of Interview of Michael Bienes, available at http://www.pbs.org/wgbh/pages/frontline/madoff/interviews/bienes.html
52.	<i>Hewlett-Packard 2007 Proxy Statement</i> , http://media.corporate-ir.net/media_files/irol/71/71087/pdf/HP_2007Proxy.pdf .
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76.	FASB, <i>Accounting Standards Codification</i> 305-10-20 (2010).
77.	CBOE, <i>OEX & XEO: S&P 100 Index Options</i> , http://www.cboe.com/LearnCenter/pdf/OEX_12-05-01.pdf
78.	FINRA Notice 95-26, <i>Conversion To T+3 Settlement, Reg. T, & SEC Rule 15c3-3(m), & Ex-Dividend Schedule</i> (Apr. 1995).
79.	FINRA SEA Rule 15c3-1, <i>Net Capital Requirements for Brokers or Dealers</i> , http://www.finra.org/web/groups/industry/@ip/@reg/@rules/documents/interpretationsfor/p037763.pdf .
80.	NASDAQ, <i>Stock Market Rules</i> , http://nasdaq.cchwallstreet.com
81.	National Securities Clearing Corporation, <i>Rules & Procedures</i> (Sept. 4, 2012).
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87.	SEC, <i>Instructions to FORM X-17A-5</i> , http://www.sec.gov/about/forms/formx-17a-5_2a.pdf .
88.	SEC, <i>Key SEC Financial Responsibility Rules</i> , http://www.sec.gov/about/offices/oia/oia_market/key_rules.pdf .
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97.	The Options Clearing Corp., <i>Index Options Product Specifications</i> , http://www.optionsclearing.com/clearing/clearing-services/specifications-index-options.jsp
98.	The Options Clearing Corp., <i>What is the OCC?</i> , http://www.theocc.com/about/corporate-information/what-is-occ.jsp .

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101.	Acquisition for the Purchase of Certain Assets of Bernard L. Madoff Investment Securities LLC by Surge Trading Inc. Closing Volume, <i>In re Bernard L. Madoff</i> , No. 08-01789, (S.D.N.Y. Apr. 23, 2010) (Dkt. No. 139).

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102.	<i>Armstrong v. Collins</i> , No. 01 Civ. 2437, 2010 U.S. Dist. LEXIS 28075 (S.D.N.Y. Mar. 24, 2010)
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104.	Brief for Trustee-Appellee Irving H. Picard, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , 10-2378-bk (L) (2d Cir. Sept. 20, 2010).
105.	Brief of Appellee SIPC, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , 10-2378-bk(L) (2d Cir. Sept. 20, 2010).
106.	Complaint for Preliminary & Permanent Injunctive & Other Equitable Relief, <i>SEC v. Avellino & Bienes</i> , No. 92-CV-08314 (JES) (S.D.N.Y. Nov. 25, 1992).
107.	Complaint, <i>Picard v. Avellino</i> , No. 10-05421 (BRL) (Bankr. S.D.N.Y. Dec. 10, 2010).
108.	Complaint, <i>Picard v. Bongiorno</i> , No. 10-04215 (BRL) (Bankr. S.D.N.Y. Nov. 12, 2010).
109.	Complaint, <i>Picard v. Bonventre</i> , No. 10-04214 (BRL) (Bankr. S.D.N.Y. Nov. 12, 2010).
110.	Complaint, <i>Picard v. Crupi</i> , No. 10-04216 (BRL) (Bankr. S.D.N.Y. Nov. 12, 2010).
111.	Complaint, <i>Picard v. Lipkin</i> , No. 08-01789 (BRL) (Bankr. S.D.N.Y. Nov. 11, 2010).
112.	Complaint, <i>Picard v. O'Hara</i> , No. 10-04272 (BRL) (Bankr. S.D.N.Y. Nov. 19, 2010).
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114.	Complaint, <i>Picard v. Pitz</i> , No. 10-04213 (BRL) (Bankr. S.D.N.Y. Nov. 12, 2010).
115.	Complaint, <i>SEC v. Friehling</i> , 09 CV 2467 (S.D.N.Y. Mar. 18, 2009).
116.	Complaint, <i>SEC v. Madoff</i> , 08 CIV 10791 (S.D.N.Y. Dec. 11, 2008).
117.	Complaint, <i>SEC v. O'Hara</i> , 09 CV 9425 (S.D.N.Y. Nov. 13, 2009).
118.	Consent Consolidation Order, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y., Jun. 9, 2009).
119.	Cooperation Agreement, <i>United States v. Craig Kugel</i> No. S6 10 Cr. 228 (S.D.N.Y. June 5, 2012).
120.	Cooperation Agreement, <i>United States v. Enrica Cotellessa-Pitz</i> , S5 10 Cr. 228 (LTS) (S.D.N.Y. Dec. 15, 2011)
121.	Cooperation Agreement from Department of Justice, <i>United States v. Eric Lipkin</i> , S3 Cr. 228 (LTS) (S.D.N.Y. May 31, 2011).
122.	Decision Granting Order Upholding Trustee's Determination of Net Equity, etc., <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y. Mar. 1, 2010).
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124.	Government's Letter to the Court regarding I. Lipkin's anticipated guilty plea, <i>United States v. Irwin Lipkin</i> , S8 10 Cr. 228 (LTS) (S.D.N.Y. Sept. 11, 2012)
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128.	Information, <i>United States v. Cotellessa-Pitz</i> , S5 10 Cr. 228 (S.D.N.Y. Dec. 11, 2011).
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130.	Information, <i>United States v. DiPascali</i> , No. 09-CR-764 (RJS) (S.D.N.Y. Aug. 11, 2011).

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132.	Information, <i>United States v. Craig Kugel</i> , No. S6 10 Cr. 228 (LTS) (S.D.N.Y. June 5, 2012).
133.	Information, <i>United States v. Eric Lipkin</i> , S3 10 Cr. 228 (LTS) (S.D.N.Y. June 6, 2011).
134.	Information, <i>United States v. Irwin Lipkin</i> , S9 10-CR-228 (LTS), (S.D.N.Y. Nov. 8, 2012).
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138.	Minute Entry of Plea entered by David Friehling, <i>United States v. Friehling</i> , No. 09-CR-700 (S.D.N.Y. Nov. 3, 2009) (Dkt. Entry 11-03-2009).
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144.	<i>Picard v. Madoff</i> (<i>In re Bernard L. Madoff Investment Securities LLC</i>), 458 B.R. 87 (Bankr. S.D.N.Y. 2011)
145.	Plea Agreement from Department of Justice, <i>United States v. Friehling</i> , S1 09 Cr. 700 (AKH) (S.D.N.Y. Nov. 3, 2009).
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153.	Press Release, U.S. Attorney for the Southern District of N.Y., Guilty Plea of Eric Lipkin (June 6, 2011 available at http://www.justice.gov/usao/nys/pressreleases/June11/lipkinericpleapr.pdf).
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159.	Superseding Indictment, <i>United States v. Bonventre</i> , S2 10 Cr. 228 (LTS) (S.D.N.Y. Nov. 18, 2010).

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162.	Superseding Indictment, <i>United States v. Crupi</i> , 10 Cr. 228 (LTS) (S.D.N.Y. Nov. 17, 2010).
163.	Superseding Information, <i>United States v. Friehling</i> , No. 09-CR-700 (S.D.N.Y. Nov. 3, 2009).
164.	Trustee's Amended Third Interim Report, for the Period Ending Mar. 31, 2010, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y. Apr. 14, 2009).
165.	Trustee's Fifth Interim Report for the Period Ending Mar. 31, 2011, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y. May 16, 2011).
166.	Trustee's First Interim Report for the Period Dec. 11, 2008 through June 30, 2009, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y. July 9, 2009).
167.	Trustee's Fourth Interim Report for the Period Ending Sept. 30, 2010, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y. Oct. 29, 2010).
168.	Trustee's Second Interim Report for the Period Ending Oct. 31, 2009, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y. Nov. 23, 2009).
169.	Trustee's Third Interim Report for the Period Ending Mar. 31, 2010, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y. Apr. 14, 2010).
170.	<i>United States v. Madoff</i> , 586 F. Supp. 2d 240, 244 (S.D.N.Y. 2009).
171.	<i>In re Bernard L. Madoff Inv. Sec. LLC</i> , 654 F. 3d 229 (2d Cir. 2011).

INVESTMENT DATA	
172.	American Stock Exchange Daily Stock Price Record (Q4 1978 through Q4 1992).
173.	Bloomberg – Historical Equity Data (January 2000 through November 2008).
174.	CBOE – Historical Options Data (January 2000 through November 2008).
175.	CRSP Data (October 1979 through December 1992).
176.	Frankfurter Allgemeine Daily Stock Price Record (January 2000 through November 2008).
177.	The Times (London) Stock Exchange Prices (January 2000 through November 2008).
178.	Moody's Bank & Finance Manual (1978 through 1992).
179.	Moody's Industrial Manual (1978 through 1992).
180.	Moody's OTC Industrial Manual (1978 through 1992).
181.	Moody's Public Utility Manual (1978 through 1992).
182.	Moody's Transportation Manual (1978 through 1992).
183.	New York Stock Exchange Daily Stock Price Record (Q4 1978 through Q4 1992).
184.	S&P Bond Guide (February 1985).
185.	Over-the-Counter Exchange Daily Stock Price Record (Q4 1978 through Q4 1992).
186.	Wall Street Journal New York Exchange Bonds (1978 through 1992).

DEPOSITIONS/UK INTERVIEW TRANSCRIPTS	
187.	Alistair George Deposition May 11, 2009.
188.	Amber Wood Deposition June 10, 2009 & May 18, 2010.
189.	Carl Shapiro Deposition Dec. 14, 2009 & Dec. 15, 2009.
190.	Chris Dale Deposition July 08, 2009 & July 19, 2010.

DEPOSITIONS/UK INTERVIEW TRANSCRIPTS	
191.	Chris Pengelly Deposition May 06, 2009.
192.	Colin Bond Deposition June 25, 2010.
193.	Dylan Grice Deposition May 05, 2009.
194.	Felicity Raven Deposition July 28, 2010.
195.	Frank Avellino & Michael Bienes Deposition July 07, 1992.
196.	Frank Avellino Deposition Sept. 30, 2010.
197.	Gilles Frachet Deposition May 11, 2009.
198.	James Henchey Deposition June 18, 2010.
199.	John Purcell Deposition June 25, 2010.
200.	Julia Fenwick Deposition June 04, 2009 & May 19, 2010.
201.	Leon Flax Deposition Aug. 06, 2009 & July 21, 2010.
202.	Linda Sutton Howard Deposition Aug. 17, 2010
203.	Malcolm Stephenson Deposition June 05, 2009 & Aug. 18, 2010.
204.	Marcus Hagnesten Deposition May 05, 2009.
205.	Mark Hughes Deposition May 20, 2009.
206.	Matthew Byrom Deposition May 11, 2009.
207.	Michael Bienes Deposition Oct. 05, 2010.
208.	Michael Lieberbaum Deposition July 29, 2010, Aug. 05, 2010, & Oct. 18, 2010.
209.	Peter Allen Deposition July 15, 2009 & July 28, 2010.
210.	Peter Deadman Deposition May 06, 2009.
211.	Philip Toop Deposition June 08, 2009 & July 16, 2010.
212.	Rodney Yates Deposition Sept. 06, 2010.
213.	Stanley Shapiro Deposition Sept. 30, 2010 & Oct. 01, 2010.
214.	Stephen Raven Deposition July 14, 2009 & July 26, 2010.
215.	Tim Vines Deposition May 12, 2009.
216.	William Hui Deposition May 18, 2009 & May 18, 2010.

OTHER BLMIS DATA SOURCES	
217.	Data Recovered from Forensic Review of Mark Madoff and Andrew Madoff's BLMIS Computers
218.	Great Plains Accounting System
219.	Proprietary Trading Business Oracle Databases
220.	ICE Accounting System
221.	SAGE Accounting System

STRUCTURED DATA	
222.	SQL Compilation of BLMIS Data

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Appendix "B"

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AS/400 TAPES	
223.	S250DE9C
224.	S3A7E8F
225.	F3E0CA8C
226.	F3E7361C
227.	F3E6EF4C
228.	F3EA215C
229.	F3ECC5AC
230.	M0005822
231.	M0007512
232.	M0007559

DOCUMENTS TO BE MADE AVAILABLE IN DATA ROOM 1	
233.	See attached Schedule 1.